



CITY OF LANSING

INTERNAL AUDITOR

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REPORT

DATE:	July 23, 2014
TO:	City Council
FROM:	Jim DeLine, Internal Auditor <i>Jim</i>
RE:	Audit of Parking Services Office
CC:	Bob Johnson, Traci Shell, Susan Wyatt Mayor, City Clerk

As you are aware, the City Charter empowers the Internal Auditor to conduct both financial and administrative audits. Full reports of those audits are to be transmitted to City Council with copies placed on file with the Mayor and the City Clerk. This report is based on a spot cash audit conducted at the Parking Services Office on July 10, 2014. A follow-up review of the administration and performance of that office confined itself to a review of present staffing.

See attached document for details, findings and recommendations.

Parking Services Office Audit

Jim DeLine, Internal Auditor

Spot Audit of Cash Procedures

Date: **Thursday, July 10, 2014**

Location: **North Grand Ramp**

Personnel interviewed: **Susan Wyatt, Traci Shell, Bob Johnson**

1. Questions

- a. Is there a written cash handling procedure for this unit? **Yes. Newest revision dated 11/25/13. See Attachment A (includes Cash Handling procedures for entire Planning and Neighborhood Development Department as well as definitions, compiled with the assistance of Department Director and Office of City Attorney).**
 - i. Is it on file with the Treasurer? **Checked with the Treasurer's office and they did not have the 11/25/13 version, but an earlier one dated 11/14/13. Transportation provided documentation that the 11/25/13 version had been sent to the Treasurer electronically. I sent another copy to the Treasurer's office which they acknowledge receiving.**
- b. How much cash is in the starting drawer? **\$0.00 – None. There is a “base bank” kept in the safe and Customer Service Representatives (CSRs) have a key to make change if needed.**
- c. How is money received? **Via walk-in customers, mailed in, on line, via automated machines in parking ramps, parking meters, pay-by-space parking stations, and attended parking lots including those for special events.**
 - i. Types of cash accepted: **Cash, checks, credit / debit cards (in person and on line), ACH (automated clearinghouse), money orders, IDV (inter-departmental vouchers)**
 - ii. Receipts written? **Yes, for all payments received except parking meters**

- iii. What are your receipt types? **All are computer generated. Hand written only when automated systems go down**
- iv. Receipts in order? **Yes**
- v. Where are receipt books kept? **In an unlocked cabinet**
- vi. When is the check endorsed? **The computer endorses the check in the process of issuing a receipt. CSRs also open mail and process via computer.**
- vii. What happens to the check stub and / or remittance advise? **They are bundled per batch**
- d. How often do you reconcile? At least daily. **CSRs will often close batches and reconcile more than once per day**
 - i. Explain the process you use **Tally by cash type, run a tape by cash type, compare to computer tally**
 - ii. Who verifies the reconciliation? **Susan verifies the next day. Traci does so in Susan's absence**
 - iii. Where is the money kept? **Locked in the safe**
- e. Who prepares the deposit? **Susan, who puts in a locked bank bag and send to the Treasurer's office via City courier (currently a contractual employee).**
 - i. Who verifies the deposit? **Verified at Treasurer's window. If a discrepancy occurs, the entire deposit is put back in the locked bank bag and returned to Susan via courier for recalculation. See cash procedure.**
 - ii. Who checks the accuracy of the entry in IFAS? **Susan**

2. Today

- a. Print out the register tally / transaction detail **Done and verified**
- b. The CSR counts the cash in the drawer as the auditor observes **Done and verified**
- c. Record the number and type of cash **Done and verified**
- d. Add up checks **Done and verified**
- e. Add up charge slips **Done and verified**

- f. Add up the receipts **Done and verified**
 - g. Reconcile to register **Done and verified**
 - h. **See Attachment B: Cash Count Sheet**
- 3. Prior
 - a. Pick a day at random – **June 11, 2014**
 - b. Compare the register tally / transaction detail to the deposit slip **Done and verified - \$26,322.10**
 - c. Verify in IFAS **Done and verified – see Attachment C**
- 4. Notes
 - a. **Cash procedure very thorough**
 - b. **All personnel were very cooperative and friendly**
 - c. **Director Johnson requested that a notice of a least a few hours be given before spot cash audits are conducted. I agreed to research best practices followed in other municipalities.**
- 5. Recommendations
 - a. **Blank receipt books should be kept in a locked location to prevent employees from accepting cash and issuing handwritten receipts from a stolen receipt book.**
 - b. **Cash handling procedure 4.17 notes that a supervisor should verify the deposit after the person who prepared it is done. Susan said that she prepares the deposit and it is verified at the Treasurer's office, not by a Transportation supervisor. It is recommended that, per the procedure, a supervisor should verify and sign the deposit slip after it is prepared.**

Review of Administration / Performance

- 1. Present Staffing
 - a. Filled and Unfilled Positions

- i. Per my request, the attached table (Attachment D) listing positions, full or part time, and filled by City employees, temporary employees, contractual employees or vacant was provided.
 - ii. **On July 22, 2014 seven full time and one part time position were vacant. Two temporary Customer Service Representatives were on staff as part time positions, but were working full time hours. One temporary employee was on staff doing data entry and one contractual employee was on staff functioning as Permit Coordinator.**
- b. Selected Job Descriptions
 - i. The use of a courier for transporting deposits to the Treasurer's office prompted me to request the job description for that position in order to ensure they be required to be able to be bonded. **As explained by Susan Graham of the Human Resources Department, the attached job description for Account Clerk 26 (Attachment E) covers a variety of duties and the duty of courier is performed by someone holding that job title. Further, Susan noted that the attached job description for Customer Service Representative 24 (Attachment F) covers a variety of duties and the duty of backup courier is performed by someone holding that job title.**
 - ii. **Both the Account Clerk 26 and the Customer Service Representative 24 job descriptions require the employee to be able to be bonded under the terms of the City's blanket bond.**

2. Recommendations

- a. **This office has both seasonal and cyclical peaks. The use of temporary employees is appropriate. Every effort should be made to fill vacant positions prior to the next anticipated peak.**
- b. **It is recommended that the duty of courier be assigned to a City of Lansing employee and not a contractual employee. There is an**

**increased trustworthiness with persons having a longer term
commitment to the City.**

DEFINITIONS

The following defined terms will be used throughout this Policy:

- Batch Box:* A locked box where the Parking Services Office cashiers are required to place the tender and batch summary tapes after reconciling the previous business day's transactions.
- Cash Drawer:* Depending on the Division in question, it may either mean the physical drawer where cash transactions are kept, or a specific functionality in the DMS/IPS or other software programs utilized by that Division.
- Cash Drawer Assignee:* The person designated by the Division Manager to handle the cash drawers and all other duties listed as in these Policy and Procedures.
- Courier:* P&ND employee responsible with delivery of the Locked Deposit Bags to the Treasurer's Office.
- Courier Log Sheet:* A log sheet kept by the Courier to record the activities related to the Locked Deposit Bag(s) and/or the Delivery Bag in his possession.
- Delivery Bag:* A solid colored (preferably black) bag utilized by the Courier to carry the Locked Deposit Bags and corresponding paperwork during transfer to the Treasurer's Office.
- Deposit Material:* The contents of the Locked Deposit Bag ready for deposit, including, but not limited to cash, credit card transaction detail(s), checks and deposit slip(s).
- Deposit Report Detail:* A report kept by each division detailing the deposits submitted to the Treasurer's Office along with other information as may be required per that Division's record keeping and accounting procedures.
- Locked Deposit Bag:* An industry standard zipped bag with an attached lock mechanism that secures the contents within and cannot be opened without its matching key. Each Locked Deposit Bag will have two keys: one kept by the Division Manager, one by the Treasurer.
- P&ND Cash Deposit Log:* A daily log sheet kept by the P&ND Office Manager to record the activities related to handling of the Locked Deposit Bags from the Planning and Zoning, Development, and Building Safety Divisions, and other cash handling procedures.
- Parking Services Log:* A daily log sheet kept by the Parking Services Division to record the activities related to handling of the Locked Deposit Bags and other cash handling procedures.

GENERAL RULES FOR HANDLING CASH

- 1.1 Planning and Zoning; Development; Building Safety; and, Parking Services Division Managers shall each designate a Cash Drawer Assignee responsible with handling the Cash Drawers for deposit.
- 1.2 The process and applicable rules as listed here shall be exercised every day the Divisions are open for business.
- 1.3 The Cash Drawer Assignee shall prepare the deposit slip (report) confirming that the amounts are listed are correct and that the deposit detail is completed according to established accounting standards and principles.
- 1.4 The Deposit Material, including, but not limited to cash, coin, credit card transaction detail and deposit slip(s), shall be placed in a Locked Deposit Bag for deposit with the Treasurer's Office.
- 1.5 A Courier, as defined below, shall deliver the Deposit Material to the Treasurer's Office.

**UNDER NO CIRCUMSTANCES A DIVISION OF THE P&ND SHALL USE A
STAFF MEMBER OTHER THAN THE DESIGNATED COURIER TO
PHYSICALLY TAKE THE DEPOSIT TO THE TREASURER'S OFFICE.**

RULES APPLICABLE TO THE PLANNING AND ZONING; DEVELOPMENT; AND BUILDING SAFETY DIVISIONS

- 2.1 The Locked Deposit Bags from the Planning and Zoning; Development; and Building Safety Divisions must be delivered to P&ND Office Manager, or another designee selected by the Director of P&ND, by 12:00 pm each business day.
- 2.2 The Locked Deposit Bags shall contain all the transactions from the previous business day.
 - 2.2.1 If there are no transactions from the day before, the Cash Drawer Assignee shall notify the P&ND Office Manager by affixing his or her signature to the P&ND Cash Deposit Log indicating "no deposit" and the Cash Drawer Assignee's duties for that day shall be deemed completed.

**ALL TRANSACTIONS FROM THE PREVIOUS BUSINESS DAY MUST BE
SUBMITTED FOR DEPOSIT FOLLOWING THIS PROCESS.**

- 2.3 **KEYS:** Each Locked Deposit Bag shall have two (2) keys. Each Division Manager shall control one of these two keys in a locked and secure location. The Treasurer's office shall have the second of the two keys, clearly labeled with the corresponding Division's name. The P&ND Office Manager shall not possess any keys to open the Locked Deposit Bags.
- 2.4 The Cash Drawer Assignee delivering the deposit shall sign the P&ND Cash Deposit Log documenting the transfer of the deposit material in a Locked Deposit Bag to the P&ND Office Manager. The employee making the transfer shall not be permitted to refuse signing the P&ND Cash Deposit Log.

- 2.4.1 Neither the Cash Drawer Assignee, nor the P&ND Office Manager, under any circumstances, shall leave the Locked Deposit Bag unattended at the P&ND Office Manager's desk or general work area. Disciplinary proceedings will be followed in the event this policy is not adhered to..
- 2.5 The P&ND Office Manager shall place the Locked Deposit Bag in a key-locked location.
- 2.6 The Courier shall meet the P&ND Office Manager at an assigned location no later than 2:00 pm each business day to pick up P&ND's Locked Deposit Bags and deliver them to the City Treasurer's Office. The delivery shall be completed no later than 2:30 pm each business day.
- 2.7 The P&ND Office Manager shall sign the Courier Log Sheet listing each specific Locked Deposit Bag handed over for delivery.
- 2.8 P&ND Cash Deposit Log, kept by the P&ND Office Manager, shall have a separate line entry for each Locked Deposit Bag delivered to the Courier. The Courier shall sign the corresponding line attesting to the receipt of the Locked Deposit Bag.
- 2.9 The Courier shall utilize motorized transportation to go to the Treasurer's Office. The route shall be direct and efficient. No deviations or frolics from the "approved" route are permitted. The "approved" route shall be traveling south on Capitol Avenue to a location in close proximity to the corner of Michigan and Capitol Avenues.
- 2.10 The Courier shall hand over the Locked Deposit Bag(s) to an authorized representative of the Treasurer's Office. The Courier shall present a "city issued" ID as evidence to authenticate they are the person on file authorized to deliver deposits on behalf of P&ND. Additional authentication may be required in accordance with protocols set by the City Treasurer.
- 2.11 By City Treasurer policy, the Courier shall remain present while each Locked Deposit Bag is opened and processed by the duly authorized staff of the City Treasurer.
- 2.12 "Deposit Receipts" – The Courier shall receive a separate deposit receipt for each Locked Deposit Bag from the Treasurer's Office. Divisional clerical staff will be required to secure and attach the "Deposit Receipt" to the "Deposit Report Detail" for each deposit processed by the Treasurer.
- 2.13 The Division Managers and the P&ND Director shall have discretion to assign alternate employees to the various functions described herein. However, no such assignment shall be interpreted as elimination of any duties otherwise listed for that specific function and no function shall be left unassigned.

PARKING SERVICES OFFICE

Duties of the Cashier (Entry Clerk):

- 3.1 After logging in to the DMS/IPS system, retrieve the screens for the three Cash Drawers (Counter, Credit Card and Cash) at the beginning of each day.
- 3.2 Balance the Counter and Credit Card Drawers prior to breaks and lunch.
- 3.3 Run one calculator tape for cash, two calculator tapes for checks and one calculator tape for the credit cards totals.
- 3.4 Verify totals with the batch summary tape on screen.
- 3.5 If there is a discrepancy, **contact a SUPERVISOR.**
- 3.6 Print the batch summary report/tape, for each batch after the batch is reconciled.
- 3.7 Close the Cash Drawers after reconciliation.
- 3.8 Bundle the back-up paperwork batch tape and tender individually and put them in the Batch Box.
- 3.9 Open new Counter and Credit Card Drawers on the DMS/IPS system when returned from break or lunch.
- 3.10 Balance the Mail Drawer after receipt of the daily mail or permit block is completed following the procedure above for balancing a drawer.
- 3.11 Close all Cash Drawers on the screen and log off the computer at the end of shift or end of the day.
- 3.12 Lock up the Batch Box; cash box; cash-key box and keys at the end of the day.

Preparing the Deposit

- 4.1 Remove the Batch Box containing all the batches from the previous business day.
- 4.2 Verify that the sum on the summary tape of the batch match tender attached to the tape. Repeat this process for each individual batch.
- 4.3 Generate the DMS/IPS *Payment Summary by Method* and display it on your screen. Do not print the report until everything is balanced. .
- 4.4 Put all the cash together after each batch balance is verified.
- 4.5 Run two calculator tapes of the total cash. Attach one tape to the cash for Treasury. Attach supporting tapes to the other and return with deposit information to P&ND (Parking Services Office).
- 4.6 Remove one of the checks' calculator tapes that was run on the checks, and set it aside.
- 4.7 Run two calculator tapes of each check batch. You do not have to run two calculator tapes on each individual check. Only on the total tape attached to each check bundle.

- 4.8 Add all the credit card batches together.
- 4.9 Compare each tender type to the DMS/IPS *Payment Summary by Method*.
- 4.10 Contact the *SUPERVISOR* if there is a discrepancy.
- 4.11 Generate the reports for LC Verifones; IPS Meters credit cards; Express Parc credit cards; Pay Station credit cards; On-line permit/VIP credit cards; On-line ticket credit cards; and Luke meters' credit card.
- 4.12 Enter the information from these reports into DMS/IPS. Use a Mail Drawer and date for the previous day.
- 4.13 Prepare the deposit slip.
- 4.14 Print two copies of the deposit slip.
 - 4.14.1 Make sure that the cash total tape is secured on the cash with a rubber band or paper clip.
 - 4.14.2 Make sure the total tape for all of the check batches is on top of the checks. Each batch of checks should also have the individual calculator tape for that batch.
 - 4.14.3 Make a copy of all of the other tender type reports, or tape, to go in that day's file folder.
 - 4.14.4 Print the report.
- 4.15 Verify the information on the deposit slip matches the DMS/IPS *Payment Summary by Method* report.
- 4.16 Place the currency, coins, with calculator tape and checks in the Locked Deposit Bag and lock the bag. Only the cash and checks shall be locked in the bag. The deposit slip and other documentation shall be placed in the Delivery Bag taken to the Treasurer's office. The Locked Deposit Bag shall be given to the Courier and he/she shall lock it in his or her mailbox until ready to take it over to the City Treasurer's Office.
- 4.17 Stamp both deposit slips using the signature stamp. The person preparing the deposit must sign on the appropriate line; the *SUPERVISOR* verifying the deposit slip is accurate with the DMS/IPS report must sign on the appropriate line; the person preparing the deposit must write the deposit bag number on the appropriate line and the person carrying the deposit to the Treasurer's Office must sign on the appropriate line.

Each day's folder must contain the day's DMS/IPS *Payment Summary by Method* report; batch tapes from that day; calculator tapes from the cash and credit cards; all credit card reports generated; and signed deposit slip with the Treasurer's Office receipt tape attached. All documentation for that day's deposit slip totals must be in the folder.

Each batch must be labeled with the batch number written on the top back-up information. Each batch is stapled together and the day's batches are rubber banded together.

Courier's Duties:

- 5.1 The Courier shall contact the Parking Services Worker by radio to inform the worker that the Courier is ready to make the City Hall run. The Parking Services Worker shall pick up the Courier at the front of the Parking Services Office and drive to the Planning and Neighborhood Development office (out front on Capitol Avenue), wait for P&ND authorized personnel to come out with the Locked Deposit Bag(s) ready for delivery, sign the Parking Services Log as the Courier and put the Locked Deposit Bag(s) in the Delivery Bag to take to the Treasurer's office.
- 5.2 The Courier shall show his or her City ID when presenting the Locked Deposit Bag(s) to the Treasurer's Office clerk at the Treasurer's Office.
- 5.3 The Courier shall hand the Locked Deposit Bag(s), deposit slip and other paperwork to the Treasurer's Office clerk.
- 5.4 The Treasurer's Office clerk shall sign on the deposit slip that he/she received the Locked Deposit Bag and that the deposit bag was not tampered with. If the deposit bag or paperwork is tampered with, or appears suspicious, the Treasurer's Office clerk must notify the City Treasurer or Deputy City Treasurer or any other person designated by the City Treasurer for such purposes immediately.
- 5.5 The Courier shall remain at the Treasurer's Office counter while the Locked Deposit Bag is being unlocked and opened, the cash counted and the remaining deposited revenue is verified by the Treasurer's clerk.
- 5.6 Per Treasurer's Office Policy, the Treasurer's clerk shall notify the City Treasurer or the Deputy City Treasurer or the person designated by City Treasurer immediately if the deposit does not balance.
- 5.7 City Treasurer or Deputy City Treasurer or the person designated by City Treasurer shall verify the error and contact the Parking Coordinator or Parking Supervisor immediately.
- 5.8 City Treasurer or Deputy City Treasurer or the person designated by City Treasurer shall put the Deposit Material back in the Locked Deposit Bag; lock it and give it back to the Courier for delivery to the Parking Services.
- 5.9 Parking Coordinator or Parking Supervisor shall contact the Parking Services worker designated for driving the Courier and instruct him or her to pick up the Courier in front of the City Hall.
- 5.10 The Courier shall remain inside the City Hall until he or she sees the Parking Services vehicle.
- 5.11 The Courier shall bring the Locked Deposit Bag back to the Parking Services Office and present it to the Parking Coordinator or the Parking Supervisor.
- 5.12 The Parking Coordinator or the Parking Supervisor shall immediately investigate the discrepancy and correct the errors.
- 5.13 The Courier shall take the deposit back to City Hall utilizing the same methodology as prescribed before.

BUILDING SAFETY DIVISION:

Cash Handling Procedures

- 6.1 The Building Safety Office, ("BSO"), cash register is connected directly to the Treasurer's cash receipting system as a subsidiary database. The Manager of the BSO and his designee, Brian Shields, are the only employees at the BSO with the security authorization in cash receipting software functionality to edit or void a receipt once a transaction has been entered. This process requires a written explanation within the cash receipting program as to why the adjustment or voiding the receipt was necessary. As per departmental policy, neither the BSO Manager, nor the Designee process transactions at the cash register.

Change Fund

- 6.2 The BSO maintains a change fund of \$200 to facilitate the making of change during the course of its business. This change fund amount shall be recorded in the cash receipting system and accounted for in the Drawer Balance Utility of the software program currently in use.
- 6.3 When it becomes necessary to rebalance the denominations of the currency in the change fund (e.g. when the fund becomes large denomination heavy), an amount of currency shall be placed in an envelope labeled "BUILDING SAFETY CHANGE FUND" and the desired denominations shall be written on the back of the same envelope.
- 6.4 The Manager shall place the envelope in the Locked Deposit Bag and the cashier at the Treasurer's counter shall exchange the cash with the requested denominations and return to the Locked Deposit Bag.
- 6.5 When the locked bag returns to the BSO after the change is made, the cash shall be placed back into the register.

Start of Business Day

- 6.6 The cash register can only be operated by the authorized cashiers of the BSO or Code Compliance Office ("CCO"). Each cashier shall use his or her unique log in to open the Cash Drawer (no sale) or to perform business transactions.
- 6.7 The Manager or the Designee shall open the safe in the Manager's office, retrieve the zippered change fund bag and give it to one of the cashiers to place the money in the register for the start of business.

End of Day Cash Out

- 6.8 At the end of each business day, an authorized cashier shall access cash receipting functionality of the software program to generate and print three (3) copies of the "Receipt Items Report" and the "Receipt Register Report". One copy of each report shall be kept at the BSO, the second copy by the CCO, and the third copy shall be put in the Locked Deposit Bag for the Treasurer's Office use.

- 6.9 The cashier shall run separate adding machine tapes to total the credit card receipts and checks. The tapes shall be labeled with "BSO", the date, and the cashier's initials.
- 6.10 The cashier shall then run the Drawer Balance Utility in cash receipting to balance the cash drawer. If there is a discrepancy, the Cashier shall notify the Manager and the Cashier and the Manager shall work together to find and resolve the problem.
- 6.11 After the drawer is balanced, the Cashier shall place the checks, credit card receipts, and cash in the change fund bag and shall give the bag to the Manager.
- 6.12 The manager shall count the cash and reestablish the change fund which he or she will then return to the change fund bag and place in the safe. The Manager shall count the remaining cash and verify it against the Receipt Register Report. The Manager shall then run a second tape for the checks and credit card receipts to verify those amounts and verify them against the Receipt Register Report. The manager shall then place the funds for deposit and one copy of the reports in the locked bag and lock it in the safe.
- 6.13 The manager shall then complete and sign the BSO "Cash Receipting" worksheet and staple the second tape of checks and credit card receipts to the form
- 6.14 After the deposit has been made, the treasury receipt number shall be entered on the worksheet and the worksheet and the receipt shall be stapled together. The worksheet, tapes, receipt from treasury, and the reports shall be retained in the BSO records.

DEVELOPMENT DIVISION:

Development Office

- 7.1 The Development Office receives funds from walk-in customers and by mail in the form of cash, money order or check. There are no credit card transactions and there is no cash register. The Development Office normally handles 5-20 transactions per month.
- 7.2 Receiving payments and issuing receipts are part of the regular duties assigned to the Development Division Secretary and Administrative Assistant. The Housing Rehabilitation Agent provides back up for this function.
- 7.3 Written receipts must be prepared for each transaction from a pre-numbered pack of receipts and must be used in order.
- 7.4 Funds must be placed immediately in a locked fire-proof file along with a copy of the receipt for the transaction.

Cash Funds

- 7.5 Cash payments shall be accepted for the exact amount only. Development Office does not maintain any petty cash or funds for making change.

Deposits

- 7.6 The Division Administrative Assistant shall be responsible for preparing daily deposits.

- 7.7 The Division Administrative Assistant shall itemize funds received from each transaction and designate the amounts for deposit in the appropriate account number(s). Each deposit shall be balanced to the written receipts for all transactions included in the deposit. Separate tallies shall be run for written receipts and funds received. Both tallies shall be included with the Deposit Materials.
- 7.8 The Division Manager shall review the funds received, written receipts and the tallies. Once the Division Manager confirms that everything is balanced, he or she shall sign and log each deposit prior to putting it in the Locked Deposit Bag.
- 7.9 The Administrative Assistant shall take the Locked Deposit Bag to the P&ND Office Manager by 12 p.m. for delivery to the Treasurer's Office.
- 7.10 The Administrative Assistant shall inform the Office Manager if there are no receipts for deposit.

S:\Attorney_Staff\Opinions (Informal)\Policies And Procedures\Pnnd Cash Handling Protocol Rev 112513.Docx

CITY OF LANSING
Internal Audit
CASH COUNT SHEET

Department: Transportation - Parking

Location: N Grand Ramp

Date: 07/10/14 Time: 11:00 AM/PM

Currency	Quantity	Total
\$1.00	X	=
\$2.00	X	=
\$5.00	X	=
\$10.00	X <u>1</u>	= <u>10.00</u>
\$20.00	X	=
\$50.00	X	=
\$100.00	X	=

Sub total currency 10.00

Coins						
\$0.01	X	+	rolls	\$0.50/ Roll	=	
\$0.05	X	+	rolls	\$2.00/Roll	=	
\$0.10	X	+	rolls	\$5.00/Roll	=	
\$0.25	X	+	rolls	\$10.00/Roll	=	
\$0.50	X	+	rolls	\$20.00/Roll	=	
\$1.00	X	+	rolls		=	

Sub total Coins -----

Checks 3- did not record total

Paid outs 0

Receipts 0

Summary:

Currency 10.00
Coins ?
Checks ?
Paid outs -----

Total -----
Less: Receipts -----

Sub total -----
Less: Petty Cash Fund -----

Over (Short) OK

Auditor JA Department Rep. Ann Noel

Recap of expenditures from Imprest Cash that have not been Reimbursed

[illegible]

Side 2 of 2

Posting Date	Reference	Description	Vendor ID	Debit Amount	Credit Amount	Date Entered	Net
05/02/2014	50974	PERMIT REFUND 3R-242 & PROX 3	RP07450	56.00	0.00	05/05/2014	ORE5054C
05/02/2014	50968	PERMIT REFUND 4A-409 & PROX 1	RP07451	78.00	0.00	05/05/2014	ORE5054C
05/02/2014	50915	PROX CARD REFUND 30193	RP07452	10.00	0.00	05/05/2014	ORE5054C
05/02/2014	50909	PERMIT REFUND 01-35	RP07453	7.00	0.00	05/05/2014	ORE5054C
05/02/2014	50873	CASH KEY DEPOSIT REFUND	RP07454	15.00	0.00	05/05/2014	ORE5054C
05/02/2014	50865	PERMIT REFUND 3R-70 & PROX 30	RP07455	61.00	0.00	05/05/2014	ORE5054C
05/02/2014	008226	CASH RECEIPT WI PARKING SYST	C0029	0.00	781,256.68	05/07/2014	RBZ5024A
05/05/2014	JE16462	Rcld 5/5/14 ACH debits-Parking	N/A..N/A	88.00	0.00	05/06/2014	JJN5064A
05/05/2014	CR00061180	C0030	C0030	0.00	27,657.50	05/15/2014	RCA5054A
05/06/2014	CR00061255	C0030	C0030	0.00	10,630.25	05/15/2014	RCA5064A
05/07/2014	CR00061348	C0030	C0030	0.00	6,910.21	05/15/2014	RCA5074A
05/08/2014	CR00061402	C0030	C0030	0.00	16,764.60	05/15/2014	RCA5084A
05/09/2014	51068A	PROX CARD REFUND 22126	RP07443	10.00	0.00	05/09/2014	OSK5094A
05/09/2014	51128A	PROX CARD REFUND 31189	RP07444	10.00	0.00	05/09/2014	OSK5094A
05/09/2014	CR00061480	C0030	C0030	0.00	11,340.95	05/15/2014	RCA5094A
05/12/2014	CR00061596	C0030	C0030	0.00	11,314.60	05/15/2014	RCA5124A
05/13/2014	CR00061622	C0030	C0030	0.00	11,526.47	05/15/2014	RCA5134A
05/14/2014	JE16535	RCLS C/R 5/2/14	N/A..N/A	0.00	66,230.70	06/16/2014	JSK6164B
05/14/2014	JE16535	RCLS C/R 5/14/14	N/A..N/A	0.00	2,471.00	06/16/2014	JSK6164B
05/15/2014	CR00061743	C0030	C0030	0.00	9,016.25	05/19/2014	RCA5154A
05/16/2014	CR00061801	C0030	C0030	0.00	7,504.50	06/02/2014	RCA5164A
05/19/2014	50876	PROX 31159 REFUND RP339385	RP07422	10.00	0.00	05/21/2014	OSW5194A
05/19/2014	50877	PROX 31066 REFUND RP339385	RP07422	10.00	0.00	05/21/2014	OSW5194A
05/19/2014	50923	PROX 31162 REFUND RP339385	RP07422	10.00	0.00	05/21/2014	OSW5194A
05/19/2014	CR00061875	C0030	C0030	0.00	8,235.75	06/02/2014	RCA5194A
05/20/2014	CR00061985	C0030	C0030	0.00	10,463.95	06/03/2014	RCA5204A
05/21/2014	JE16503	INV# T21045008	N/A..N/A	0.00	10.00	05/22/2014	JBZ5224A
05/21/2014	CR00062051	C0030	C0030	0.00	17,659.40	06/02/2014	RCA5214A
05/22/2014	CR00062114	C0030	C0030	0.00	15,420.90	06/02/2014	RCA5224A
05/23/2014	CR00062206	C0030	C0030	0.00	6,680.63	06/03/2014	RCA5234A
05/27/2014	CR00062252	C0030	C0030	0.00	8,010.25	06/03/2014	RCA5274A
05/28/2014	CR00062344	C0030	C0030	0.00	20,539.30	06/03/2014	RCA5284A
05/29/2014	CR00062422	C0030	C0030	0.00	21,888.00	06/03/2014	RCA5294A
05/30/2014	CR00062490	C0030	C0030	0.00	25,309.27	06/03/2014	RCA5304A
06/01/2014	JE16519	INV#: 23345,23357,23394	N/A..N/A	270.00	0.00	06/05/2014	JBZ6054A
06/01/2014	JE16524	INV#: INV23376	N/A..N/A	30.00	0.00	06/11/2014	JBZ6114A
06/01/2014	JE16533	INV#: 23334,23402	N/A..N/A	230.00	0.00	06/16/2014	JBZ6164B
06/01/2014	JE16573	IDV#: 23364,23366,23449,23452	N/A..N/A	305.00	0.00	06/30/2014	JBZ6304A
06/02/2014	CR00062711	C0030	C0030	0.00	61,478.10	06/17/2014	RCA6024A
06/02/2014	008605	CASH RECEIPT WI CITY SEWAGE (C0029	0.00	76,658.25	07/09/2014	RJF6024B
06/03/2014	CR00062785	C0030	C0030	0.00	21,753.75	06/17/2014	RCA6034A
06/04/2014	CR00062871	C0030	C0030	0.00	12,563.50	06/13/2014	RCA6044A
06/05/2014	CR00062943	C0030	C0030	0.00	186,773.06	06/13/2014	RCA6054A
06/06/2014	CR00063050	C0030	C0030	0.00	9,815.40	06/17/2014	RCA6064A
06/09/2014	CR00063096	C0030	C0030	0.00	7,348.75	06/13/2014	RCA6094A
06/10/2014	CR00063206	C0030	C0030	0.00	6,745.80	06/13/2014	RCA6104A
06/10/2014	JE16532	INV#: 061014 FOR T21045579	N/A..N/A	0.00	10.00	06/16/2014	JBZ6164A
06/10/2014	JE16532	INV#:061014 TICKET T21045630	N/A..N/A	0.00	10.00	06/16/2014	JBZ6164A
06/11/2014	CR00063274	C0030	C0030	0.00	15,510.75	06/25/2014	RCA6114A
06/12/2014	JE16557	INV#:061214 PKG TCKT T21045692	N/A..N/A	0.00	10.00	06/23/2014	JBZ6234A
06/12/2014	CR00063333	C0030	C0030	0.00	26,322.10	06/25/2014	RCA6124A
06/13/2014	CR00063399	C0030	C0030	0.00	6,609.50	06/25/2014	RCA6134A
06/16/2014	CR00063483	C0030	C0030	0.00	4,906.25	06/25/2014	RCA6164A
06/18/2014	JE16550	INV#:061814 PKG TCK T2745229	N/A..N/A	0.00	10.00	06/20/2014	JBZ6204A
06/18/2014	CR00063630	C0030	C0030	0.00	6,255.12	06/25/2014	RCA6184A
06/23/2014	CR00063993	C0030	C0030	0.00	7,724.85	06/25/2014	RCA6234A
06/24/2014	JE16568	INV#: 062414 PKG TCKT T2330453	N/A..N/A				

Planning Department, Parking Services Office
July 22, 2014

<u>City Employees</u>	<u>Position</u>	<u>Full or Part-Time or Vacant</u>
POSITION	Parking Manager 41	Full-Time and Vacant
FILLED	Parking Operations Supervisor 34	Full-Time
NEW POSITION	Assistant Parking Coordinator	Full-Time and Vacant
FILLED	Account Clerk 26	Full-Time
POSITION	Account Clerk 26	Full-Time and Vacant
POSITION	Customer Service Rep. 24	Full-Time and Vacant
POSITION	Customer Service Rep. 24	Full-Time and Vacant
POSITION	Customer Service Rep. 24	Part-time and Vacant
FILLED	Parking Revenue Collector 100	Full-Time
FILLED	Parking Revenue Collector 100	Full-Time
FILLED	Parking Revenue Collector 100	Full-Time
FILLED	Parking Revenue Collector 100	Full-Time
FILLED	Lead Maintenance Equip. Tech. 200	Full-Time
POSITION	Lead Maintenance Equip. Tech. 200	Full-Time and Vacant
FILLED	Maintenance Worker 200	Full-Time
POSITION	Maintenance Worker 200	Full-Time and Vacant
FILLED	Parking Revenue Collectr. 100	Part-time
FILLED	Parking Revenue Collectr. 100	Part-time
FILLED	Parking Revenue Collectr. 100	Part-time
FILLED	Parking Revenue Collectr. 100	Part-time
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FILLED	Parking Revenue Collectr. 100	Part-time
FILLED	Parking Revenue Collectr. 100	Part-time
FILLED	Parking Revenue Collectr. 100	Part-time
<u>Temporary/Contract Employees</u>	<u>Position</u>	<u>Full or Part-Time or Vacant</u>
TEMPORARY	Part Time Customer Service Rep. 24	Works Full-Time hours
TEMPORARY	Special Project - Data Entry	Works Full-Time hours
TEMPORARY	Part Time Customer Service Rep. 24	Works Full-Time hours
CONTRACT	Permit Coordinator 26	Works Full-Time hours

City of Lansing
Teamster 580 CTP Unit Job Description

Department/Division: PND/Parking Services

PCN: ACCTGCLK

Position Title & Level: Account Clerk 26

SPECIAL REQUIREMENTS & TRAINING: Failure to obtain or maintain job required qualifications will result in appropriate action consistent with the provision of the Appropriate Collective Bargaining Agreement or Personnel Rules.

This position requires that the applicant placed be able to be bonded under the terms of the City's blanket bond. Therefore, applicants cannot have committed any dishonest acts, before or after placement in the position. Applicants must authorize the release of any information from appropriate agencies regarding the applicants' criminal history prior to being given referral consideration.

EDUCATION & EXPERIENCE REQUIREMENTS: The City of Lansing reserves the right to utilize equivalencies where deemed appropriate with regard to education and experience requirements.

- Associate Degree in Business with an emphasis on accounting or a related field with courses and experience with various software packages including word processing, spreadsheets and databases and accounting systems.
- One (1) year of experience in accounting, bookkeeping or similar office experience: or an equivalent combination of training and experience.

KNOWLEDGE, SKILLS & ABILITIES REQUIREMENTS:

Knowledge of general office practices, policies, procedures and records management. Knowledge of accounts payable and accounts receivable.

Skill in organizing and maintaining a variety of records and confidential files; skill in verifying the accuracy of bills and performing mathematical and accounting functions; knowledge of the City's parking procedures/policies preferred; skill in operating a variety of office equipment including a personal computer, 10-Key calculator, copy machine, facsimile machine, telephone system, etc.; skill in composing correspondence from verbal and written direction; skill in compiling data and preparing various reports from general instructions.

Ability to work independently and under a great deal of pressure with many deadlines; ability to handle large sums of money; ability to exercise sound judgment in making decisions; ability to establish and maintain effective working relationships with co-workers, City employees, outside agencies and the general public; ability to communicate effectively both verbally and in writing. Must be dependable and possess a good work record.

PHYSICAL CAPACITY REQUIREMENTS:

This position requires the individual through assistance or on their own to sit, listen, speak, finger dexterity, feel, push, pull reach and visual acuity.

ENVIRONMENTAL CONDITIONS: Office environment.

ESSENTIAL POSITION FUNCTIONS: (Reasonable accommodations will be provided, if necessary, for individuals with disabilities who can perform the essential job functions with or without reasonable accommodations. Should you need any disability related accommodation in the application and/or selection process, please contact the Department of Human Resources).

The essential position functions listed below do not include all functions, which may be found in this position as duties, and responsibilities may be added, deleted, or modified at any time.

- Maintains the integrity of accounts receivable and accounts payable. This would include; issuance of purchase requisitions and purchase orders; issuance of payment vouchers; issuance of monthly permits and maintenance of permit records; invoicing for parking services, and depositing revenues received.
- Provides leadership and problem solving assistance to the Customer Services Associates as required.
- Provides consistent outstanding customer services.
- Compiles payrolls at the end of each applicable pay period including verifying the calculations and correcting any error in the calculation of hours; and entering this information into the City's payroll software. Calculates retro payroll and reconciles equipment rental charges. Maintains the over-time chart for the UAW full time and seasonal employees.
- Reconciles and calculates deposits for the Transportation and Parking Office; recovers NSF checks; and sends correspondence to the person that issued the check.
- Delivers deposits to City Hall and other correspondence that is time sensitive.
- Enters purchase requisitions in the city purchasing system, monitors expenditure accounts to determine the availability of funds; reviews and matches packing slips with invoices to process them for payment; enters the appropriate information into the financial system so that payment may be made; and maintains the files relating to the purchases made by the Parking Services Office staff.
- Process orders from the public regarding various parking services including verifying the availability of the service; coordinating the service with other internal staff; and maintaining accurate records for future billing.
- Maintains records of transactions at the parking system fee computers, generate reports for billing companies which validate parking, track payments and delinquencies.
- Administers the monthly parking permit accounting system; issues new parking permits; reviews the records that are entered into each system; inputs new information; selects the appropriate accounts to send; corrects information; reconciles and deposits the revenue received, and communicates with the appropriate bank regarding concerns on either system.
- Interacts with monthly permit customers to provide information and attempt to resolve problems in a positive manner within departmental guidelines and policy.
- Maintains the integrity of the access card computerized parking system including reviewing card usage; card balances; correcting card problems, removing cards from the system, and entering cards into the system.
- Determines and reviews the accounts that are sent to the Lansing Credit Exchange.

Format 03/03/14
Revised 4/7/11

City of Lansing
Teamster 580 CTP Job Description

Department/Division: PND/Transp.-Parking Svcs.

PCN: CUSTSREP

Position Title & Level: Customer Service Representative 24

SPECIAL REQUIREMENTS & TRAINING: Failure to obtain or maintain job required qualifications will result in appropriate action consistent with the provision of the Appropriate Collective Bargaining Agreement or Personnel Rules.

This position requires that the applicant placed be able to be bonded under the terms of the City's blanket bond. Therefore, applicants cannot have committed any dishonest acts, before or after placement in the position. Applicants must authorize the release of any information from appropriate agencies regarding the applicants' criminal history prior to being given referral consideration.

EDUCATION & EXPERIENCE REQUIREMENTS: The City of Lansing reserves the right to utilize equivalencies where deemed appropriate with regard to education and experience requirements.

- High School Diploma or GED.
- Two (2) years of customer service experience: or an equivalent combination of training and experience.
- Completion of high school level bookkeeping, business math, and office procedures courses.
- Experience in computerized payment processing systems preferred.

KNOWLEDGE, SKILLS & ABILITIES REQUIREMENTS:

Knowledge of English grammar; knowledge of general office procedures and practices; knowledge of general record keeping and filing systems

Skill in the use of a personal computer; skill in the use of word processing and spreadsheet software; skill in handling money and payment processing; skill in the use of a ten-key calculator and other office equipment.

Ability to record and enter data accurately and rapidly, and maintain accurate records using basic mathematical skills; ability to work under pressure and maintain proper interpersonal demeanor; ability to maintain effective working relationships with co-workers, businesses, and deliver superior customer service to the general public; ability to understand and follow verbal and written instructions, and work without constant supervision; ability to communicate effectively both verbally and in writing; ability to type 40 wpm. Must be dependable and possess a good work record.

PHYSICAL CAPACITY REQUIREMENTS:

This position requires the individual through assistance or on their own to walk, stand, sit, talk, hear, finger dexterity and/or feeling, have visual acuity and may be required to lift/carry items weighing 10 to 20 pounds.

ENVIRONMENTAL CONDITIONS: Office environment.

ESSENTIAL POSITION FUNCTIONS: (Reasonable accommodations will be provided, if necessary, for individuals with disabilities who can perform the essential job functions with or without reasonable accommodations. Should you need any disability related accommodation in the application and/or selection process, please contact the Department of Human Resources).

The essential position functions listed below do not include all functions, which may be found in this position as duties, and responsibilities may be added, deleted, or modified at any time.

- Processes parking services payments, issues receipts, balances daily cashiering transactions which includes accepting payments in person from the customer, receiving verbal and written information, and processing that information using a personal computer to manually enter data and making personal computer inquiries to the Secretary of State.
- Maintains consistent outstanding customer service.
- Answers telephone inquiries and handles related parking questions/concerns by listening to customers, in person and by telephone. Communicates department information consistent with established policies and procedures, both verbally and in writing.
- Sells various parking service options, including preparing customer receipts; gathers information both verbally and in writing; records information either by hand or in the personal computer; retrieves appropriate parking product and provides it to the customer.
- Sends notices or letters to the public regarding parking related issues using standard form letters or by composing letters and preparing notices and/or letters using a personal computer.
- Performs filing and sorting duties by reading and interpreting hand and machine produced records, applies logic skills about appropriate filing locations and places records into file cabinets.
- Maintains automated records by entering information on a personal computer, maintains hard copies of records which are retained in various file cabinets and work station locations.
- Prepares incoming daily revenue for delivery by opening safe, retrieving money bags, sorting cash and paper records and by writing information on designated forms, using a ten-key calculator and application of basic mathematical skills; i.e. addition, subtraction, multiplication and division.
- Gathers and organizes hand written and printed information into various weekly, monthly, quarterly and annual reports by transcribing, interpreting and entering information into a personal computer.
- Prepares summary reports based on written and verbal direction, requiring interpretation of information, manual dexterity in entering information and the application of problem solving and logic skills.
- Issues receipts, balances daily cashier transactions, using a ten-key calculator to apply basic mathematical principles (add, subtract, multiply, divide, and percentages).
- Other duties and responsibilities as assigned.

Format 03/03/14

Revised 4/7/11